

NORTH DAKOTA SALES AND USE TAX STATISTICAL REPORT

SECOND QUARTER 1999

Covering Sales Occurring in
April, May, and June
and
Tax Collections Received in
April, May, and June

		<u>% Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year</u>		
	<u>Sales Quarter</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
First Quarter:	January, February, March	+1.5%	+6.7%	+6.6%
Second Quarter:	April, May, June	+3.6%	+2.9%	+3.8%
Third Quarter:	July, August, September	+6.7%	-2.6%	
Fourth Quarter:	October, November, December	+7.8%	-1.2%	

OFFICE OF STATE TAX COMMISSIONER

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TAX COMMISSIONER

This report can be accessed at:
<http://www.state.nd.us/taxdpt/forms/sales.html>

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INTRODUCTION

REPORTING PERIOD

This report contains statistics of taxable sales and taxable purchases made during the second quarter of 1999 and sales and use tax collections received during the second quarter of 1999.

The taxable sales and taxable purchases are provided by businesses to the Office of State Tax Commissioner on quarterly or monthly returns.

Tax collections are the amounts actually received by the Office of State Tax Commissioner in the second quarter. The major portion of these collections was paid with quarterly returns on taxable sales and taxable purchases made in the first quarter of 1999 and collections paid with monthly returns on taxable sales and taxable purchases made in February, March, April and May of 1999. (Additional returns and payments on May 1999 taxable sales and purchases will be reported and paid in the third quarter of 1999).

COMPARISONS

Tables 2 and 5 compare both taxable sales and taxable sales plus purchases reported for the current quarter with those reported for the same quarter in the prior year. The comparisons are by county on Table 2 and by major city on Table 5. (For an explanation of taxable sales, taxable purchases, or tax base, see the *Definition of Terms* section of this report).

Some data cannot be attributed to the county or city in which the sale or purchase was made, such as data from consolidated and out-of-state returns. This data is excluded from any particular county or city in the first six tables and is reported at the end of Tables 1 through 6.

All taxable sales and taxable purchases reported for the current quarter are compared to the same quarter in the prior year in Table 7. This table compares activity by industry in North Dakota. Some industries are characterized by a higher than normal amount of taxable purchases or by an unusually large number of out-of-state returns. Therefore, by including all returns and all taxable sales and taxable purchases, the comparisons in Table 7 more closely capture sales activity within a particular industry.

Cautionary Note. *Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses which deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the sales statistics contained in this report.*

DEFINITION OF TERMS

Taxable Sales. Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales.

Taxable Purchases. Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods to be installed into real property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods.

Tax Base. For the sales and use tax, the tax base is the sum of taxable sales and taxable purchases.

Motor Vehicle Excise Tax. The state of North Dakota does **not** impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report **do not** include any data on automobile sales or related tax collections.

Consolidated. Taxable sales, taxable purchases and tax collections from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, 4, 5 and 6. The consolidated data is excluded from any particular city or county in the first six tables in order to avoid over-reporting for some cities and counties and under reporting for others. However, consolidated data is included in the industry comparisons in Table 7.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This primarily includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following Standard Industrial Classification Codes (SIC Codes) per the 1987 Manual have been included in the consolidated statewide line item:

<u>SIC CODES</u>	<u>BUSINESS ACTIVITY</u>
1211	Bituminous coal and lignite mining
4811	Telephone communication
4821	Telegraph communication
4911	Electric services
4922	Natural gas transmission
4923	Gas transmission and distribution
4924	Natural gas distribution
4925	Gas production and/or distribution
4931	Electric and other services combined
4932	Gas and other services combined
4939	Combination and utility services
9999	One time filers (including border check collections and carnival collections)

Out-of-State. Taxable sales, taxable purchases and tax collections from permit holders who do not have a permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, 4, 5 and 6. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 7.

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TABLE 1
Taxable Sales and Taxable Purchases
By County, Second Quarter 1999

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$3,431,848	\$112,692	\$3,544,540
Barnes	15,846,311	569,794	16,416,105
Benson	2,092,607	27,442	2,120,049
Billings	2,417,059	92,364	2,509,423
Bottineau	10,239,405	129,700	10,369,105
Bowman	5,448,686	145,568	5,594,254
Burke	1,478,317	9,190	1,487,507
Burleigh	195,273,353	10,863,457	206,136,810
Cass	393,503,360	30,155,128	423,658,488
Cavalier	5,786,220	37,897	5,824,117
Dickey	5,971,930	139,186	6,111,116
Divide	1,761,195	14,735	1,775,930
Dunn	2,407,314	14,816	2,422,130
Eddy	1,783,439	24,216	1,807,655
Emmons	4,085,624	102,505	4,188,129
Foster	8,664,061	282,112	8,946,173
Golden Valley	4,166,720	14,361	4,181,081
Grand Forks	169,039,237	9,344,450	178,383,687
Grant	2,260,049	14,046	2,274,095
Griggs	3,795,201	48,057	3,843,258
Hettinger	1,660,001	98,088	1,758,089
Kidder	2,648,838	43,329	2,692,167
Lamoure	5,052,533	45,758	5,098,291
Logan	2,164,750	8,896	2,173,646
McHenry	3,750,682	289,125	4,039,807
McIntosh	4,668,353	11,858	4,680,211
McKenzie	4,181,397	67,807	4,249,204
McLean	8,256,712	1,159,520	9,416,232
Mercer	10,365,841	71,064	10,436,905
Morton	36,241,983	1,213,258	37,455,241
Mountrail	6,089,377	92,078	6,181,455
Nelson	5,635,950	38,277	5,674,227
Oliver	441,405	1,363	442,768
Pembina	11,599,470	1,211,274	12,810,744
Pierce	7,584,596	124,979	7,709,575
Ramsey	29,836,091	376,600	30,212,691
Ransom	9,085,988	122,138	9,208,126
Renville	2,973,677	71,673	3,045,350
Richland	19,869,034	7,060,569	26,929,603
Rolette	6,303,438	34,316	6,337,754
Sargent	3,667,881	2,744,104	6,411,985
Sheridan	794,501	68,790	863,291
Sioux	85,348	551	85,899
Slope	80,102	700	80,802
Stark	54,445,364	1,771,758	56,217,122
Steele	1,285,438	44,341	1,329,779
Stutsman	42,711,283	2,310,792	45,022,075
Towner	2,147,265	58,797	2,206,062
Traill	9,936,536	254,156	10,190,692
Walsh	17,200,999	295,099	17,496,098
Ward	133,462,891	5,867,088	139,329,979
Wells	7,246,227	189,494	7,435,721
Williams	37,837,538	943,776	38,781,314
Subtotal In-State	\$1,328,763,425	\$78,833,132	\$1,407,596,557
Consolidated	\$45,098,482	\$31,071,481	\$76,169,963
Out-Of-State	<u>\$182,324,152</u>	<u>\$66,155,612</u>	<u>\$248,479,764</u>
Grand Total In-State and Out-Of-State	\$1,556,186,059	\$176,060,225	\$1,732,246,284

<p align="center">TABLE 2</p> <p align="center">Comparison of Taxable Sales & Comparison of Taxable Sales and Purchases</p> <p align="center">By County, Second Quarters 1998 and 1999</p>

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE
	1998	1999		1998	1999	
Adams	\$3,413,749	\$3,431,848	0.53%	\$3,534,248	\$3,544,540	0.29%
Barnes	15,548,035	15,846,311	1.92%	16,416,138	16,416,105	-0.00%
Benson	1,943,654	2,092,607	7.66%	1,962,951	2,120,049	8.00%
Billings	2,357,237	2,417,059	2.54%	2,448,893	2,509,423	2.47%
Bottineau	9,968,045	10,239,405	2.72%	10,114,421	10,369,105	2.52%
Bowman	5,365,620	5,448,686	1.55%	5,523,215	5,594,254	1.29%
Burke	1,693,807	1,478,317	-12.72%	1,712,211	1,487,507	-13.12%
Burleigh	190,260,782	195,273,353	2.63%	198,867,269	206,136,810	3.66%
Cass	367,600,451	393,503,360	7.05%	396,230,661	423,658,488	6.92%
Cavalier	5,912,336	5,786,220	-2.13%	5,963,971	5,824,117	-2.34%
Dickey	6,035,931	5,971,930	-1.06%	6,129,057	6,111,116	-0.29%
Divide	2,002,116	1,761,195	-12.03%	2,010,698	1,775,930	-11.68%
Dunn	2,496,327	2,407,314	-3.57%	2,517,212	2,422,130	-3.78%
Eddy	1,867,305	1,783,439	-4.49%	1,900,568	1,807,655	-4.89%
Emmons	3,865,933	4,085,624	5.68%	4,000,662	4,188,129	4.69%
Foster	8,284,418	8,664,061	4.58%	8,951,554	8,946,173	-0.06%
Golden Valley	3,312,236	4,166,720	25.80%	3,325,739	4,181,081	25.72%
Grand Forks	174,543,236	169,039,237	-3.15%	182,956,893	178,383,686	-2.50%
Grant	1,812,253	2,260,049	24.71%	1,836,205	2,274,095	23.85%
Griggs	3,753,746	3,795,201	1.10%	3,786,868	3,843,258	1.49%
Hettinger	1,740,958	1,660,001	-4.65%	1,814,021	1,758,089	-3.08%
Kidder	2,896,461	2,648,838	-8.55%	2,915,565	2,692,167	-7.66%
Lamoure	5,665,243	5,052,533	-10.82%	5,733,224	5,098,291	-11.07%
Logan	2,053,144	2,164,750	5.44%	2,064,417	2,173,646	5.29%
McHenry	4,049,242	3,750,682	-7.37%	4,249,174	4,039,807	-4.93%
McIntosh	4,237,983	4,668,353	10.16%	4,260,388	4,680,211	9.85%
McKenzie	4,643,200	4,181,397	-9.95%	4,739,271	4,249,204	-10.34%
McLean	8,012,987	8,256,712	3.04%	8,144,849	9,416,232	15.61%
Mercer	10,377,863	10,365,841	-0.12%	10,442,003	10,436,905	-0.05%
Morton	33,562,414	36,241,983	7.98%	34,689,848	37,455,241	7.97%
Mountrail	5,754,654	6,089,377	5.82%	5,829,492	6,181,455	6.04%
Nelson	5,135,112	5,635,950	9.75%	5,160,766	5,674,227	9.95%
Oliver	478,749	441,405	-7.80%	480,988	442,768	-7.95%
Pembina	11,687,062	11,599,470	-0.75%	12,794,006	12,810,744	0.13%
Pierce	8,421,428	7,584,596	-9.94%	8,508,649	7,709,575	-9.39%
Ramsey	29,248,644	29,836,091	2.01%	29,453,490	30,212,691	2.58%
Ransom	8,193,306	9,085,988	10.90%	8,704,694	9,208,126	5.78%
Renville	3,281,208	2,973,677	-9.37%	3,314,383	3,045,350	-8.12%
Richland	20,065,096	19,869,034	-0.98%	23,871,376	26,929,603	12.81%
Rolette	6,586,055	6,303,438	-4.29%	6,620,008	6,337,754	-4.26%
Sargent	3,864,152	3,667,881	-5.08%	6,298,310	6,411,985	1.80%
Sheridan	800,472	794,501	-0.75%	806,619	863,291	7.03%
Sioux	72,284	85,348	18.07%	72,947	85,899	17.76%
Slope	141,365	80,102	-43.34%	144,984	80,802	-44.27%
Stark	55,980,015	54,445,364	-2.74%	58,231,339	56,217,122	-3.46%
Steele	1,152,855	1,285,438	11.50%	1,284,234	1,329,779	3.55%
Stutsman	42,225,968	42,711,283	1.15%	43,768,105	45,022,075	2.87%
Towner	2,387,534	2,147,265	-10.06%	2,512,433	2,206,062	-12.19%
Traill	9,885,589	9,936,536	0.52%	10,035,540	10,190,692	1.55%
Walsh	17,515,260	17,200,999	-1.79%	18,009,649	17,496,098	-2.85%
Ward	132,071,064	133,462,891	1.05%	136,526,502	139,329,979	2.05%
Wells	7,041,316	7,246,227	2.91%	7,178,114	7,435,721	3.59%
Williams	43,456,984	37,837,538	-12.93%	44,546,605	38,781,314	-12.94%
Subtotal In-State	\$1,304,722,884	*****	1.84%	*****	*****	2.49%
Consolidated and Out-Of-State	<u>\$214,526,728</u>	<u>\$227,422,634</u>	6.01%	<u>\$295,805,070</u>	<u>\$324,649,728</u>	9.75%
Grand Total In- and Out-Of-State	\$1,519,249,612	*****	2.43%	*****	*****	3.78%

TABLE 3

**Sales and Use Tax Collections
By County, Second Quarter 1999**

COUNTIES	TOTAL SECOND QUARTER 1999 COLLECTIONS
Adams	\$144,062.45 *
Barnes	745,864.26 *
Benson	81,436.99
Billings	30,214.34
Bottineau	436,277.40 *
Bowman	214,536.84 *
Burke	61,592.34 *
Burleigh	10,559,736.82 *
Cass	21,374,812.50 *
Cavalier	230,123.35 *
Dickey	232,120.23 *
Divide	72,684.47 *
Dunn	72,886.67 *
Eddy	69,729.31 *
Emmons	136,812.60 *
Foster	336,631.48 *
Golden Valley	156,927.40 *
Grand Forks	8,876,579.85 *
Grant	74,471.49 *
Griggs	139,151.92 *
Hettinger	69,926.89 *
Kidder	116,340.76 *
Lamoure	176,506.96 *
Logan	75,450.84 *
McHenry	167,089.05 *
McIntosh	137,296.28 *
McKenzie	174,040.70 *
McLean	350,370.47 *
Mercer	442,410.84 *
Morton	1,719,337.12 *
Mountrail	220,389.05 *
Nelson	150,999.75
Oliver	21,713.30
Pembina	475,894.36 *
Pierce	317,836.53 *
Ramsey	1,306,862.01 *
Ransom	341,076.07 *
Renville	112,285.89 *
Richland	1,240,717.77 *
Rolette	276,654.14 *
Sargent	291,489.16 *
Sheridan	31,230.93 *
Sioux	2,258.48
Slope	3,571.84
Stark	2,704,668.08 *
Steele	50,586.89 *
Stutsman	2,098,910.62 *
Towner	72,953.95 *
Traill	401,940.83 *
Walsh	737,880.81 *
Ward	6,461,453.39 *
Wells	278,965.57 *
Williams	1,726,362.44 *
STATE COLLECTIONS	
Subtotal In-State	\$66,802,124.48
Consolidated	4,643,149.70
Out-Of-State	11,322,984.47
Total In- and Out-Of-State	\$82,768,258.65
Adjustments and Accounts Receivable	913,861.27
Grand Total In- and Out-Of-State	\$83,682,119.92
* REVENUE FROM LOCAL SALES AND USE TAXES NOT INCLUDED	

TABLE 4

**Taxable Sales and Taxable Purchases
Largest 50 Cities, Second Quarter 1999**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	1,052	\$1,800,360	\$3,796	\$1,804,156
Beach	1,205	3,482,670	14,361	3,497,031
Beulah	3,363	6,252,498	146,580	6,399,078
Bismarck	49,256	194,361,232	10,778,167	205,139,399
Bottineau	2,598	8,095,513	116,679	8,212,192
Bowman	1,741	4,849,171	91,810	4,940,981
Cando	1,564	1,697,568	48,979	1,746,547
Carrington	2,267	8,508,806	281,521	8,790,327
Casselton	1,601	2,596,136	54,170	2,650,306
Cavalier	1,508	6,323,444	992,610	7,316,054
Cooperstown	1,247	3,244,024	45,888	3,289,912
Crosby	1,312	1,513,543	12,950	1,526,493
Devils Lake	7,782	28,970,863	374,310	29,345,173
Dickinson	16,097	51,240,808	1,611,495	52,852,303
Ellendale	1,798	1,701,607	105,266	1,806,873
Fargo	74,111	347,610,502	27,924,151	375,534,653
Garrison	1,530	2,666,241	113,192	2,779,433
Grafton	4,840	12,246,077	95,277	12,341,354
Grand Forks	49,425	161,727,438	9,250,624	170,978,062
Harvey	2,263	6,054,669	157,904	6,212,573
Hazen	2,818	3,683,967	30,636	3,714,603
Hettinger	1,574	3,265,636	110,229	3,375,865
Hillsboro	1,488	3,859,490	186,936	4,046,426
Jamestown	15,571	41,629,088	1,605,054	43,234,142
Kenmare	1,214	4,130,056	84,358	4,214,414
Langdon	2,241	4,831,428	24,404	4,855,832
Larimore	1,464	1,307,747	1,018	1,308,765
Lincoln	1,132	210,406	107	210,513
Linton	1,410	2,093,594	93,104	2,186,698
Lisbon	2,177	8,107,577	39,150	8,146,727
Mandan	15,177	32,845,508	1,141,218	33,986,726
Mayville	2,092	3,839,879	4,781	3,844,660
Minot	34,544	126,251,338	5,131,283	131,382,621
New Rockford	1,604	1,535,073	24,179	1,559,252
New Town	1,388	1,035,428	72,030	1,107,458
Northwood	1,166	3,921,657	16,685	3,938,342
Oakes	1,775	3,921,469	23,398	3,944,867
Park River	1,725	2,463,386	136,290	2,599,676
Rolla	1,286	4,155,793	19,240	4,175,033
Rugby	2,909	7,503,984	124,979	7,628,963
Stanley	1,371	3,692,617	18,825	3,711,442
Tioga	1,278	2,042,218	309,200	2,351,418
Valley City	7,163	14,584,369	554,454	15,138,823
Wahpeton	8,751	14,962,676	6,914,677	21,877,353
Walhalla	1,131	1,283,597	40,955	1,324,552
Washburn	1,506	3,283,733	18,050	3,301,783
Watford City	1,784	3,733,492	55,310	3,788,802
West Fargo	12,287	35,699,467	1,812,945	37,512,412
Williston	13,131	34,243,783	632,559	34,876,342
Wishek	1,171	2,724,548	7,986	2,732,534
Subtotal 50 Cities	370,888	\$1,231,786,174	\$71,453,770	\$1,303,239,944
Remaining City Data	270,476	<u>\$96,977,251</u>	<u>\$7,379,362</u>	<u>\$104,356,613</u>
Total In-State	641,364	\$1,328,763,425	\$78,833,132	\$1,407,596,557
Consolidated		\$45,098,482	\$31,071,481	\$76,169,963
Out-Of-State		<u>\$182,324,152</u>	<u>\$66,155,612</u>	<u>\$248,479,764</u>
Grand Total In- and Out-Of-State		\$1,556,186,059	\$176,060,225	\$1,732,246,284

TABLE 5

**Comparison of Taxable Sales & Taxable Sales and Purchases
50 Largest Cities, Second Quarters 1998 and 1999**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	SECOND QUARTER	SECOND QUARTER	PERCENT	SECOND QUARTER	SECOND QUARTER	PERCENT
	1998	1999		1998	1999	
Ashley	\$1,663,147	\$1,800,360	8.25%	\$1,672,180	\$1,804,156	7.89%
Beach	2,833,238	3,482,670	22.92%	2,846,505	3,497,031	22.85%
Beulah	6,288,230	6,252,498	-0.57%	6,467,143	6,399,078	-1.05%
Bismarck	189,561,727	194,361,232	2.53%	198,020,265	205,139,399	3.60%
Bottineau	7,732,897	8,095,513	4.69%	7,742,110	8,212,192	6.07%
Bowman	4,632,854	4,849,171	4.67%	4,676,640	4,940,981	5.65%
Cando	1,921,501	1,697,568	-11.65%	2,024,863	1,746,547	-13.74%
Carrington	8,108,852	8,508,806	4.93%	8,775,463	8,790,327	0.17%
Casselton	2,874,702	2,596,136	-9.69%	2,979,141	2,650,306	-11.04%
Cavalier	6,384,275	6,323,444	-0.95%	7,318,449	7,316,054	-0.03%
Cooperstown	3,234,481	3,244,024	0.30%	3,266,648	3,289,912	0.71%
Crosby	1,719,019	1,513,543	-11.95%	1,727,178	1,526,493	-11.62%
Devils Lake	28,369,241	28,970,863	2.12%	28,571,826	29,345,173	2.71%
Dickinson	52,205,149	51,240,808	-1.85%	54,337,989	52,852,303	-2.73%
Ellendale	1,728,786	1,701,607	-1.57%	1,766,060	1,806,873	2.31%
Fargo	325,138,197	347,610,502	6.91%	351,349,489	375,534,653	6.88%
Garrison	2,523,742	2,666,241	5.65%	2,617,314	2,779,433	6.19%
Grafton	11,900,983	12,246,077	2.90%	12,169,079	12,341,354	1.42%
Grand Forks	166,734,694	161,727,438	-3.00%	174,980,493	170,978,062	-2.29%
Harvey	5,837,599	6,054,669	3.72%	5,940,946	6,212,573	4.57%
Hazen	3,695,529	3,683,967	-0.31%	3,717,068	3,714,603	-0.07%
Hettinger	3,250,624	3,265,636	0.46%	3,368,247	3,375,865	0.23%
Hillsboro	3,513,823	3,859,490	9.84%	3,574,624	4,046,426	13.20%
Jamestown	41,307,897	41,629,088	0.78%	42,569,305	43,234,142	1.56%
Kenmare	4,693,940	4,130,056	-12.01%	4,730,831	4,214,414	-10.92%
Langdon	4,916,702	4,831,428	-1.73%	4,959,461	4,855,832	-2.09%
Larimore	1,321,742	1,307,747	-1.06%	1,327,129	1,308,765	-1.38%
Lincoln	145,237	210,406	44.87%	146,732	210,513	43.47%
Linton	1,981,476	2,093,594	5.66%	2,073,033	2,186,698	5.48%
Lisbon	7,248,243	8,107,577	11.86%	7,278,693	8,146,727	11.93%
Mandan	30,106,166	32,845,508	9.10%	31,152,341	33,986,726	9.10%
Mayville	4,250,521	3,839,879	-9.66%	4,279,658	3,844,660	-10.16%
Minot	124,503,929	126,251,338	1.40%	128,431,354	131,382,621	2.30%
New Rockford	1,588,840	1,535,073	-3.38%	1,622,103	1,559,252	-3.87%
New Town	822,354	1,035,428	25.91%	875,619	1,107,458	26.48%
Northwood	4,056,772	3,921,657	-3.33%	4,141,465	3,938,342	-4.90%
Oakes	4,078,170	3,921,469	-3.84%	4,110,071	3,944,867	-4.02%
Park River	2,774,515	2,463,386	-11.21%	2,839,857	2,599,676	-8.46%
Rolla	4,314,246	4,155,793	-3.67%	4,340,837	4,175,033	-3.82%
Rugby	8,294,931	7,503,984	-9.54%	8,382,152	7,628,963	-8.99%
Stanley	3,698,446	3,692,617	-0.16%	3,718,537	3,711,442	-0.19%
Tioga	2,382,222	2,042,218	-14.27%	2,609,379	2,351,418	-9.89%
Valley City	13,953,329	14,584,369	4.52%	14,886,059	15,138,823	1.70%
Wahpeton	15,129,814	14,962,676	-1.10%	18,813,943	21,877,353	16.28%
Walhalla	1,336,250	1,283,597	-3.94%	1,395,200	1,324,552	-5.06%
Washburn	3,175,618	3,283,733	3.40%	3,199,709	3,301,783	3.19%
Watford City	4,209,952	3,733,492	-11.32%	4,273,511	3,788,802	-11.34%
West Fargo	31,226,693	35,699,467	14.32%	33,285,464	37,512,412	12.70%
Williston	39,454,953	34,243,783	-13.21%	40,313,830	34,876,342	-13.49%
Wishek	2,466,122	2,724,548	10.48%	2,479,228	2,732,534	10.22%
Subtotal 50 Cities	\$1,205,292,370	\$1,231,786,174	2.20%	\$1,268,145,221	\$1,303,239,944	2.77%
Remaining City Data	\$99,430,514	\$96,977,251	-2.47%	\$105,250,206	\$104,356,612	-0.85%
Total In-State	\$1,304,722,884	\$1,328,763,425	1.84%	\$1,373,395,427	\$1,407,596,556	2.49%
Consolidated and Out-Of-State	\$214,526,728	\$227,422,634	6.01%	\$295,805,070	\$324,649,728	9.75%
Grand Total In- and Out-Of-State	\$1,519,249,612	\$1,556,186,059	2.43%	\$1,669,200,497	\$1,732,246,284	3.78%

TABLE 6
Sales and Use Tax Collections
Largest 50 Cities, Second Quarter 1999

CITIES	TOTAL SECOND QUARTER 1999 COLLECTIONS
Ashley	47,997.85 *
Beach	137,570.73 *
Beulah	290,322.03
Bismarck	10,516,456.95 *
Bottineau	352,670.34 *
Bowman	184,223.00 *
Cando	59,388.09 *
Carrington	329,273.77 *
Casselton	116,236.56 *
Cavalier	267,295.13 *
Cooperstown	120,316.66 *
Crosby	63,991.10 *
Devils Lake	1,280,533.60 *
Dickinson	2,578,234.06 *
Ellendale	63,947.78 *
Fargo	19,312,694.65 *
Garrison	98,692.79 *
Grafton	541,581.46 *
Grand Forks	8,599,978.98 *
Harvey	228,935.41 *
Hazen	147,084.57 *
Hettinger	137,669.53 *
Hillsboro	155,001.34 *
Jamestown	2,019,032.11 *
Kenmare	151,512.17 *
Langdon	190,050.75 *
Larimore	49,203.29 *
Lincoln	12,106.71
Linton	71,427.68 *
Lisbon	299,957.63 *
Mandan	1,587,384.91 *
Mayville	156,509.51 *
Minot	6,191,880.13 *
New Rockford	64,737.63 *
New Town	42,593.31
Northwood	138,079.27
Oakes	154,589.67 *
Park River	108,314.11 *
Rolla	175,647.45 *
Rugby	313,186.25 *
Stanley	129,821.97 *
Tioga	85,130.45 *
Valley City	702,132.68 *
Wahpeton	1,023,430.91 *
Walhalla	53,580.06 *
Washburn	118,598.53
Watford City	159,947.77 *
West Fargo	1,649,677.12 *
Williston	1,582,232.12 *
Wishek	86,112.71 *
STATE COLLECTIONS	
Subtotal 50 Cities	\$62,946,973.28
Remaining City Data	\$3,855,151.20
Total In-State	\$66,802,124.48
Consolidated	\$4,643,149.70
Out-Of-State	\$11,322,984.47
Total In- and Out-Of-State	\$82,768,258.65
Adjustments and Accounts Receivable	\$913,861.27
Grand Total In- and Out-Of-State	\$83,682,119.92
* REVENUE FROM LOCAL SALES AND USE TAXES NOT INCLUDED	

TABLE 7

**Comparison of Taxable Sales and Purchases
By Industry, Second Quarters 1998 and 1999**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	SECOND QUARTER 1998	SECOND QUARTER 1999	
Mining and Oil Extraction	\$10,303,432	\$6,714,065	-34.84%
Construction	42,363,215	93,540,585	120.81%
Manufacturing	80,652,888	88,431,844	9.64%
Transportation, Communication and Public Utilities	145,060,429	123,481,620	-14.88%
Wholesale Trade			
Farm Machinery & Farm Repair Parts	101,848,775	102,431,127	0.57%
Remaining Wholesale Trade	252,815,264	267,424,630	5.78%
TOTAL WHOLESALE TRADE	354,664,039	369,855,757	4.28%
Retail Trade	858,896,429	876,401,526	2.04%
Services (including hotel, motel, personal and business services, entertainment, health and misc.)	165,305,775	163,485,193	-1.10%
Miscellaneous	11,954,290	10,335,694	-13.54%
GRAND TOTAL	\$1,669,200,497	\$1,732,246,284	3.78%
NOTE: Classification by industry is based on 1987 Standard Industrial Classification Manual.			
Consolidated SIC returns, combined returns and in-state and out-of-state returns are included in the above analysis.			